



**STATE OF MONTANA
DEPARTMENT OF CORRECTIONS
POLICY DIRECTIVE**

Policy No. DOC 1.2.1	Subject: FISCAL MANAGEMENT
Chapter 1: ADMINISTRATION AND MANAGEMENT	Page 1 of 1
Section 2: Fiscal Management	Effective Date: May 1, 1996
Signature: /s/ Bill Slaughter, Director	Revision Dates: 08/27/01; 04/18/06

I. POLICY

The Department of Corrections will practice fiscal management procedures in compliance with generally accepted accounting procedures, Montana State Statutes, and Montana Operations Manual, Volume II.

II. APPLICABILITY

All Department divisions, facilities, and programs.

III. REFERENCES

- A. 17-1-101 through 17-1-510; 17-2-101 through 17-2-203; 17-3-101 through 17-3-1004; 17-4-101 through 17-4-111; 17-5-101 through 17-5-2201; 17-6-101 through 17-6-512; 17-8-101 through 17-8-311; *Montana Code Annotated*
- B. *Volume II, Chapters 100 through 2200; Montana Operations Manual*

IV. DEFINITIONS None.

V. DEPARTMENT DIRECTIVES

A. Income and Expenditures

The Department must account for all income and expenditures on an ongoing basis as outlined in *Montana Code Annotated (MCA) Sections 17-1-101 through 17-6-512 and 17-8-101 through 17-8-311*, and *Montana Operations Manual (MOM), Volume II*.

B. Planning and Budgeting

The Department will ensure that planning and budgeting are related directly to program goals and objectives, and are in compliance with *MCA Sections 17-7-101 through 17-7-502*, and *MOM Volume II, Chapters 500 and 600*.

C. Fiscal Activity

The Department will review and monitor its fiscal activity on a monthly basis with Department budget status reports, and with Statewide Accounting Budgeting and Human Resources System (SABHRS) reports.

VI. CLOSING

Questions concerning this policy should be directed to the Centralized Services Division Administrator.